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Fiftieth session
Agenda item 138 (a)

ADMINISTRATIVE AND BUDGETARY ASPECTS OF THE FINANCING OF THE UNITED NATIONS PEACE-KEEPING OPERATIONS: FINANCING OF THE UNITED NATIONS PEACE-KEEPING OPERATIONS

Draft amendments to the Financial Regulations to change the budget cycle of peace-keeping operations

Report of the Secretary-General

1. The General Assembly, in section I of its resolution 49/233 of 23 December 1994 decided, inter alia, that the financial period for each peace-keeping operation would be from 1 July to 30 June, and requested the Secretary-General to submit the necessary draft amendments to the Financial Regulations for approval by the General Assembly at its resumed forty-ninth session.

2. The Financial Regulations of the United Nations that are affected by this decision are Regulations 2.1 and 11.4. The following proposed amendments to these two Regulations are submitted to the General Assembly for its consideration and approval:

(a) Financial Regulation 2.1

(i) Current:

"The financial period shall consist of two consecutive calendar years, the first of which shall be an even year."

(ii) Proposed:

"The financial period shall consist of two consecutive calendar years, the first of which shall be an even year, except for peace-keeping operations with special accounts, whose financial periods shall be one year from 1 July to 30 June."

(b) Financial Regulation 11.4

(i) Current:

"The accounts for the financial period shall be submitted by the Secretary-General to the Board of Auditors not later than 31 March following the end of the financial period."

(ii) Proposed:

"The accounts for the financial period, except those for peace-keeping operations with special accounts, shall be submitted by the Secretary-General to the Board of Auditors not later than 31 March following the end of the financial period. The annual accounts for peace-keeping operations with special accounts shall be submitted by the Secretary-General to the Board of Auditors not later than 30 September each year."

3. Appropriate revisions to Financial Rule 111.4 will be promulgated following the approval by the General Assembly of the amendments proposed in paragraph 2 above.

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GENERAL ASSEMBLY
Fiftieth session
Agenda item 55
QUESTION OF CYPRUS

SECURITY COUNCIL
Fiftieth year

Letter dated 27 November 1995 from the Permanent Representative of Turkey to the United Nations addressed to the Secretary-General

I have the honour to transmit herewith a letter dated 27 November 1995, addressed to you by H.E. Mr. Osman Ertuğ, Representative of the Turkish Republic of Northern Cyprus.

I should be grateful if the text of the present letter and its annex could be circulated as a document of the fiftieth session of the General Assembly, under agenda item 55, and of the Security Council

(Signed) Hüseyin E. ÇELEM
Permanent Representative

95-37834 (E) 301195 011295

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Annex

Letter dated 27 November 1995 from Mr. Osman Ertuq addressed to the Secretary-General

I have the honour to refer to the statement made by the Greek Cypriot representative during the plenary meetings of the General Assembly that were held on 26 and 27 October 1995 on the occasion of the tenth anniversary of the International Youth Year (see A/50/PV.44). This statement contains allegations that are totally unfounded and do not conform to the realities of Cyprus. In view of the absence of any Turkish Cypriot delegate at the said meeting, owing to the usurpation and continued monopolization of the title of the "Government of Cyprus" by the Greek Cypriot side since 1963, I am compelled to respond to these allegations in writing in order to set the record straight.

The allegations put forward by the Greek Cypriot representative have been amply dealt with and rejected previously. I will, therefore, confine myself to reiterating that the representative of the Greek Cypriot side glosses over the fact that it is the Greek Cypriots who are responsible for the division of the island with their decades-long campaign to convert the binational island of Cyprus into a Greek island at the expense of the Turkish Cypriots. Presently, the only occupation in Cyprus is the 32-year-old occupation of the seat of Government of the once bicommunal Republic of Cyprus by the Greek Cypriot side.

As regards the subject of youth matters, the Greek Cypriots are among the least qualified people to complain about this issue since, for 32 years, they have been depriving the Turkish Cypriot youth of the full enjoyment of their basic rights and aspirations. The Turkish Cypriots right freely to travel abroad, trade and communicate with the outside world, compete in international sporting events or take part in cultural activities are all denied to them as part of the Greek Cypriot side's inhuman embargo in all fields and its policy of isolating the Turkish Cypriots from the rest of the world.

In addition, since the usurpation, by the Greek Cypriot side, of the title of "Government of Cyprus" by force of arms in 1963, the Greek Cypriot administration has been usurping practically all international aid, including credits and loans, given to Cyprus to be used for the benefit of both peoples of the island. As a result of this and the severe embargo, a huge economic disparity has been created between the two communities of Cyprus. The adverse effects of this disparity, together with the social and psychological factors associated with isolation, are especially visible on Turkish Cypriot youth.

It is relevant to note in the context of youth matters that, for three days running from 7 to 9 November 1995, hundreds of Greek Cypriot students, encouraged and supported by their leadership, staged violent demonstrations along the borders, violating the buffer zone and causing considerable injury to Turkish Cypriots as well as members of the United Nations Peace-keeping Force in Cyprus (UNFICYP), and damage to property. The incitement of Greek Cypriot youth to such militant and irresponsible behaviour and the poisoning of young minds with anti-Turkish propaganda do not augur well for future reconciliation on the

island, since confidence-building is particularly important for younger generations.

The abuse of Greek youth in the manner described above and the exploitation of youth matters for political purposes can hardly be conducive to the ongoing efforts to facilitate the search for a solution through confidence-building between the two sides. The Greek Cypriot leadership must, therefore, stop leading the Greek Cypriot youth into the blind alley of hatred, through a policy of indoctrination and militancy, and start teaching them values of friendship and respect for their Turkish Cypriot neighbours, so that the present deterioration in intercommunal relations may be arrested and reversed.

I should be grateful if you could have the present letter circulated as a document of the General Assembly, under agenda item 55, and of the Security Council.

(Signed) Osman ERTUĞ
Representative
Turkish Republic of Northern Cyprus